



**Single
Rulebook
Q&A**

Question ID	2020_5646
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Liquidity (LCR, NSFR, AMM)
Article	415
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	Annex 23
Date of submission	08/12/2020
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Disclose name of institution / entity	No
Type of submitter	Individual
Subject matter	Follow-up question on 2019_4818 related to CB Eligible Central bank withdrawable reserve to be reported in memo line 13 C 66.
Question	As clarified in 2019_4818 that withdrawable central bank reserve may be reported as CB eligible in C71. The same CB reserve is reported in C66 row 3.2 also as CB eligible. In C66 CB eligible HQLA are reported in memo line 13. C66 instruction has specifically mentioned to report row 3.3, 3.4 and 3.5 CB eligible values in memo line 13. As we have now agreed to report CB withdrawable reserve as CB eligible for C71 should this also be included in memo line 13 of C66 reporting.

Background on the question	Revert of 2019_4818 "In accordance with paragraph 6 of Annex XXI of amended Regulation (EU) No 680/2014 and as confirmed in EBA Q&A 4217, institutions shall include under row 120 of supervisory reporting template C 71.00, concentrations of counterbalancing capacity with a central bank as counterparty, which also includes central bank deposits / reserves. Provided that institutions are permitted to withdraw such deposits / reserves at any time during stress periods, the full amount of such deposits / reserves may be reported under column 090 of this template ('Collateral value CB-eligible').
EBA answer	In accordance with Annex XXIII of amended Regulation (EU) No 680/2014 (ITS on Supervisory Reporting), for the purpose of completing the C 66.01 maturity ladder template referred to in Annex XXII of the same regulation, institutions shall report under row ID 13 (row 1230) of the C 66.01 maturity ladder template the amount reported in IDs 3.3, 3.4 and 3.5 which is eligible collateral for standard liquidity operations of the central bank to which the institution has direct access at its level of consolidation. Since no reference is made to withdrawable central bank reserves reported under ID 3.2 (Row 740), they shall not be included under ID 13 (row 1230).
Link	https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2020_5646

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